

U.S. Department of Education - Student Financial Assistance  
FISL Loans Receivable Reconciliation  
Summary Worksheet  
For the Period October 1, 2000 through March 31, 2001

					DIFFERENCES 1/						
					Total	Potential Timing	Non- Material	Material 1/			
								D C M S		F M S S	
								\$	#	\$	#
Trans Type	TC	DCMS	Doc Type/Sae	FMSS							
New Debts	189	\$ 646,135.59	OPF 050	\$ 503,729.37	\$ 142,406.22						
Injured Spouse	343	\$ 30,492.06	COLF 315	\$ 30,492.06							
Collections	223	\$ 4,113,685.09	COLF 200	(4,090,705.60)	\$ (22,979.49)						
Write-offs	114	\$ 3,079,600.12	ARF 100	(3,174,706.36)	\$ 95,106.24						
Internal Transactions	110	\$ 19.88			\$ 19.88						
Sub-Total		<u>\$ 7,869,932.74</u>		<u>\$ (6,731,190.53)</u>	<u>\$ 214,552.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>

**Note:** When DCMS collections totaling \$4,113,685.09 and writeoffs totaling \$3,079,600.12 are properly reflected as negative amounts the sub-total amounts change to -\$6,516,637.68 versus \$7,869,912.86 and the difference between the DCMS and FMSS sub-totals agree to \$214,552.85.

1/ Differences will be further itemized in the below categories at a later date.

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